

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Brownsburg Community Sch Corp (3305)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<i>Student Academic Achievement</i>	Regular Programs	\$26,033,253	\$25,851,788	\$23,617,686	\$23,994,968	-7.8%	1.6%	29.62%
	Gifted And Talented	\$1,587,551	\$1,865,352	\$2,918,734	\$2,792,897	75.9%	-4.3%	3.45%
	Instruction, Related Technology	\$3,506,848	\$3,913,436	\$3,109,660	\$2,774,117	-20.9%	-10.8%	3.42%
	Mental Disabilities	\$2,174,257	\$2,373,862	\$2,262,557	\$2,543,065	17.0%	12.4%	3.14%
	Textbooks for Rent or Resale	\$665,328	\$323,263	\$508,343	\$1,357,140	104.0%	167.0%	1.68%
	Payments to Other Governmental Units Within State	\$372,958	\$564,804	\$248,557	\$894,889	139.9%	260.0%	1.10%
	Special Education Preschool	\$465,281	\$346,900	\$304,210	\$615,889	32.4%	102.5%	.76%
	Library/Media Services	\$902,182	\$762,095	\$603,545	\$549,056	-39.1%	-9.0%	.68%
	Physical Impairment	\$593,026	\$599,852	\$446,552	\$535,038	-9.8%	19.8%	.66%
	Improvement of Instruction	\$649,465	\$642,281	\$592,516	\$436,780	-32.7%	-26.3%	.54%
	Culturally Different	\$404,076	\$422,874	\$444,492	\$387,707	-4.1%	-12.8%	.48%
	Other Special Programs	\$308,002	\$275,905	\$257,875	\$260,844	-15.3%	1.2%	.32%
	Preventive Remediation	\$147,688	\$143,932	\$152,282	\$238,526	61.5%	56.6%	.29%
	Vocational Education	\$272,548	\$295,312	\$302,283	\$228,420	-16.2%	-24.4%	.28%
	Other Regular Programs	\$212,711	\$161,950	\$124,426	\$146,909	-30.9%	18.1%	.18%
	Emotional Disabilities	\$222,861	\$228,263	\$208,638	\$88,870	-60.1%	-57.4%	.11%
	Remediation Testing	\$131,076	\$97,245	\$66,513	\$66,308	-49.4%	-.3%	.08%
	Summer School Programs	\$269,733	\$13,026	\$5,842	\$44,618	-83.5%	> 500%	.06%
	Learning Disability	\$20,164	\$20,473	\$18,088	\$24,493	21.5%	35.4%	.03%
	Other Vocational Education Programs	\$136,126	\$117,989	\$124,730	\$13,210	-90.3%	-89.4%	.02%
	Adult/Continuing Education Programs	\$26,941	\$12,104	\$34,413	\$11,477	-57.4%	-66.6%	.01%
	Nonprogramed Charges	\$2,091	\$1,332	\$44,470	\$0	-100.0%	-100.0%	.0%
	Total	\$39,104,166	\$39,034,041	\$36,396,412	\$38,005,225	-2.8%	4.4%	46.92%
<i>Student Instructional Support</i>	Office of The Principal	\$3,079,436	\$3,043,712	\$2,912,881	\$3,284,881	6.7%	12.8%	4.06%
	Guidance Services	\$1,430,834	\$1,398,362	\$1,353,277	\$1,397,210	-2.3%	3.2%	1.72%
	Psychological Counseling	\$405,816	\$460,163	\$421,808	\$455,117	12.1%	7.9%	.56%
	Health Services	\$429,424	\$373,726	\$295,851	\$329,451	-23.3%	11.4%	.41%
	Attendance and Social Work Services	\$173,769	\$210,826	\$193,908	\$164,750	-5.2%	-15.0%	.20%
	Special Education Administration	\$72,177	\$82,216	\$82,175	\$116,688	61.7%	42.0%	.14%
	Occupational Therapy, Related Services	\$92,518	\$90,092	\$99,712	\$105,762	14.3%	6.1%	.13%
	Physical Therapy Services	\$22,941	\$23,632	\$21,860	\$23,865	4.0%	9.2%	.03%
	Psychological Testing	\$56,478	\$55,526	\$24,988	\$15,769	-72.1%	-36.9%	.02%
	Other Support Services, Students	\$0	\$0	\$1,000	\$0	N/A	-100.0%	.0%
	Total	\$5,763,394	\$5,738,253	\$5,407,461	\$5,893,493	2.3%	9.0%	7.28%

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<u>Overhead and Operational</u>	Operation and Maintenance of Plant Services	\$6,945,312	\$5,746,267	\$5,420,449	\$5,507,084	-20.7%	1.6%	6.80%
	Student Transportation	\$3,799,309	\$3,827,965	\$3,075,350	\$3,492,025	-8.1%	13.5%	4.31%
	Food Services Operations	\$2,932,471	\$2,811,854	\$2,914,266	\$3,211,773	9.5%	10.2%	3.96%
	Fiscal Services	\$676,978	\$636,349	\$499,689	\$610,547	-9.8%	22.2%	.75%
	Executive Administration	\$395,059	\$385,979	\$332,903	\$419,063	6.1%	25.9%	.52%
	Personnel Services	\$187,539	\$157,153	\$128,989	\$161,955	-13.6%	25.6%	.20%
	Other Food Services	\$46,408	\$1,829	\$152,154	\$156,582	237.4%	2.9%	.19%
	Board of Education	\$115,663	\$88,436	\$79,960	\$138,811	20.0%	73.6%	.17%
	Ditch Assessments	\$11,810	\$11,810	\$27,131	\$14,450	22.4%	-46.7%	.02%
	Other Fiscal Services	\$3,365	\$11,519	\$11,304	\$14,257	323.7%	26.1%	.02%
	Purchasing, Warehousing, and Distribution Services	\$45,708	\$25,625	\$8,018	\$3,350	-92.7%	-58.2%	.0%
	Administrative Technology Services	\$0	\$87,034	\$98,880	\$3,086	N/A	-96.9%	.0%
	Total	\$15,159,622	\$13,791,821	\$12,749,094	\$13,732,983	-9.4%	7.7%	16.95%
<u>Nonoperational</u>	Debt Services	\$17,461,892	\$17,673,650	\$18,927,422	\$19,991,128	14.5%	5.6%	24.68%
	Building Acquisition, Construction and Improvements	\$6,489,268	\$846,284	\$1,064,332	\$2,104,770	-67.6%	97.8%	2.60%
	Facilities Acquisition and Construction	\$2,082,562	\$604,876	\$519,640	\$833,873	-60.0%	60.5%	1.03%
	Community Recreation	\$275,244	\$295,785	\$219,781	\$261,280	-5.1%	18.9%	.32%
	Common School Fund	\$85,156	\$96,719	\$114,506	\$167,552	96.8%	46.3%	.21%
	Other Debt Services Obligations	\$7,075	\$3,450	\$3,250	\$7,150	1.1%	120.0%	.01%
	High School Band Uniforms	\$5,000	\$4,950	\$5,000	\$5,000	.0%	.0%	.01%
	Nonprogramed Charges	\$2,100	\$1,350	\$1,850	\$1,500	-28.6%	-18.9%	.0%
	Athletic Coaches	\$0	\$0	\$3,290	\$0	N/A	-100.0%	.0%
	Building Acquisition, Construction and Improvement	\$2,885	\$1,109	\$0	\$0	-100.0%	N/A	.0%
	Civic Services	\$30,071	\$11,361	\$10,302	\$0	-100.0%	-100.0%	.0%
	Total	\$26,441,254	\$19,539,535	\$20,869,373	\$23,372,253	-11.6%	12.0%	28.85%
	Grand Total	\$86,468,436	\$78,103,650	\$75,422,340	\$81,003,955	-6.3%	7.4%	100.0%